

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
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**SUPPLEMENTAL ORDER GRANTING
DEBTORS' TWO HUNDRED EIGHTEENTH OMNIBUS
OBJECTION TO DISALLOW AND EXPUNGE CERTAIN CLAIMS**

Upon the two hundred eighteenth omnibus objection to claims, dated September 16, 2011 (the "Two Hundred Eighteenth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664], seeking to disallow and expunge such claims, all as more fully described in the Two Hundred Eighteenth Omnibus Objection to Claims; and a response to the Two Hundred Eighteenth Omnibus Objection to Claims having been filed by Stephen C. Restelli [ECF No. 21541] (the "Response"); and due and proper notice of the Two Hundred Eighteenth Omnibus Objection to Claims having been provided to, among others, the claimant listed on Exhibit 1, hereto (the "Creditor"); and it appearing that no other or further notice need be provided; and Creditor having withdrawn its Response and consented to the relief granted herein; and the Court having found and determined that the relief requested in the Two

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eighteenth Omnibus Objection to Claims.

Hundred Eighteenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Eighteenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Eighteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 510(a) of the Bankruptcy Code, the Subordinated Guarantee Claim listed on Exhibit A annexed hereto is hereby reclassified for purposes of Distributions under the Plan as an LBHI Class 12 Equity Interest; and it is further

ORDERED that, in accordance with section 4.17(c) of the Plan, the Subordinated Guarantee Claim listed on Exhibit A attached hereto shall retain its priority in relation to other LBHI Class 12 Equity Interests consistent with Creditor's right of payment existing immediately prior to the Commencement Date; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized to modify the claims register to reflect this Order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
April 27, 2012

s/ James M. Peck
HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

| Respondent | Claim No. | Claim Amount |
|----------------------|------------------|---------------------|
| Restelli, Stephen C. | 25478 | \$1,081,498.00 |